

## I. INTRODUCTION

The Commission has a statutory duty to prepare and publish a statewide plan of equalization annually. The Commission has determined that the part of the plan which identifies future Commission action regarding the assessment process constitutes "public policy." Furthermore, the Commission has determined that one purpose of 1995 Neb. Laws, L.B. 490 (the enabling legislation for the Commission) was to create a fair, impartial, inexpensive and accessible body responsible for, among other things, the review of assessment decisions. The Commission, in light of these determinations, decided to actively seek public comment regarding the formulation of this plan, and also decided that the format for obtaining public comment should be in compliance with the provisions of Nebraska's "Open Meetings" statutes, found in Neb. Rev. Stat. §84-1409 (Reissue 1994). The Commission this year, therefore, held a series of public meetings in Gering, Grand Island, Lincoln, Omaha, and Norfolk. Notice of these hearings was provided by legal notices posted on the Commission's bulletin board (located in a public access area of the Nebraska State Office Building, in the City of Lincoln, Lancaster County, Nebraska), legal notices in newspapers of general circulation in the State of Nebraska, and actual notice to every county board of equalization and every county assessor in the State. This plan is based, therefore, not only on the statutorily mandated reports, but also on concerns raised by taxpayers and elected county officials.